05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 1 of 76



General Motors Corporation

Financial Shared Services Agreement Disbursement Services Delphi Automotive Systems

12/08/98 DRAFT

12/8/98 9:51 AM

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TABLE OF CONTENTS

INTRODUCTION	1
ENTERPRISE ACTIVITIES GROUP VISION AND MISSION	1
EAG GM DISBURSEMENT SERVICES MISSION	1
EVALUATION OF SERVICES	2
CUSTOMER COUNCILS	2
EAG GM DISBURSEMENT SERVICES CUSTOMER COUNCIL	
PERFORMANCE AND QUALITY MEASURES	3
ESCALATION PROCEDURES	3
PROCESS IMPROVEMENTS AND CHANGE CONTROL	3
BUSINESS RESUMPTION	3
PRICING AND BILLING OF SERVICES	4
CANCELLATION	4
AMENDMENTS TO CUSTOMER SERVICE AGREEMENT	4
AGREEMENT APPROVALS	4
EAG GM DISBURSEMENT SERVICES PROCESS SUMMARY	
EAG GM DISBURSEMENT SERVICES CORE SERVICES PROVIDED	
APPENDIX 1 ROLES & RESPONSIBILITIES	
APPENDIX 1b - Payment Processing	
APPENDIX 1c - Financial Reporting	
APPENDIX 1d- Internal Controls	
APPENDIX 1e - Miscellaneous	13
APPENDIX 2- PERFORMANCE & QUALITY	15
Effectiveness Survey Example	
APPENDIX 3 - Escalation Procedures	
APPENDIX 4 - CURRENT DELPHI SYSTEMS	29

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Financial Shared Service Agreement
GM Disbursement Services DRAFT

Introduction

The purpose of this document is to communicate the services provided and overall operating philosophy between the Enterprise Activities Group and Delphi Automotive Systems.

Enterprise Activities Group Vision and Mission

The Enterprise Activities Group is committed to provide a single source of best-in-class shared services in support of the enterprise. Business priorities are to align and integrate the people, resources and technology in one team interacting seamlessly with global common processes and systems.

This document is a living agreement. It does not incorporate changes which may be required as a result of the impending Delphi IPO. Any major changes in function will require renegotiation.

The agreements herein pertain to all North American Delphi divisions receiving EAG GM Disbursement Services currently.

EAG GM Disbursement Services Mission

GM Disbursement Services provides to its customers timely and accurate supplier payments for goods and services purchased and accurate financial reporting while maintaining a strong level of internal controls.

EAG GM Disbursement Services Process Scope

- Timely and accurate payment of approved supplier transactions in multiple currencies
- · Processing of intercompany inventory transfers
- Providing timely and accurate financial reporting for cash, other assets, liabilities and expense entries
- Limited issuance of same day emergency checks
- · Returned or lost check processing
- Resolution of Debit Balances
- Response to Supplier Inquiries
- Facilitator for problem resolution with customers
- Provide Disaster Recovery Contingency Plan
- Maintain a high level of internal controls

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Evaluation of Services

Customer Councils

The role of the EAG Financial Shared Services Customer Council is to approve annual goals, review performance results, approve future service agreements and conduct other miscellaneous business. Additionally, this council will address concems which have reached RED status as detailed in the Escalation Procedure of each individual service provider agreement.

The council membership will include:

EAG General Director of Financial Shared Services
Chief Financial Officer of Delphi Automotive Systems or designated alternate
EAG Directors of Disbursement Services, Payroll Services, and Accounting Services
Delphi designate representing Disbursement Services
Delphi designate representing Payroll Services
Delphi designate representing Accounting Services

The council will meet quarterly.

EAG GM Disbursement Services Customer Council

The role of the EAG GM Disbursement Services Customer Council is to provide a communication forum between Delphi Automotive Systems and EAG GM Disbursement Services. The customer council will review performance results, communicate business process requirements to the Delphi Automotive Systems Business Units and identify process issues.

The council membership will include:

EAG Director of Disbursement Services
EAG Disbursement Services Operational Managers
Delphi designate representing Delphi Chassis Systems
Delphi designate representing Delphi Delco Electronics Systems
Delphi designate representing Delphi Energy & Engine Management Systems
Delphi designate representing Delphi Harrison Thermal Systems
Delphi designate representing Delphi Interior & Lighting Systems
Delphi designate representing Delphi Packard Electric Systems
Delphi designate representing Delphi Saginaw Steering Systems

The council will meet monthly.

Financial Shared Service Agreement GM Disbursement Services DRAFT

Performance and Quality Measures

The services to which this Customer Service Agreement relates are bound by quality measures and standards as defined in Appendix 2. EAG GM Disbursement Services commits to maintaining the quality standards described in this Appendix subject to Delphi and third party dependencies. By signing this agreement, Delphi and third parties accept the responsibility to maintain quality measures and standards as defined. Any degradation in these standards may affect EAG GM Disbursement's ability to maintain the its own quality standards. Performance and timeliness of services may be affected by volume.

Escalation Procedures

Escalation procedures designed to resolve concerns and issues between EAG GM Disbursement Services and Delphi Automotive Systems are described in Appendix 3.

Process Improvements and Change Control

EAG GM Disbursement Services will operate with the systems currently used by Delphi Automotive Systems. Appendix 4 details the existing systems included in the scope of this agreement. EAG GM Disbursement Services will maintain the current common business process for Delphi Automotive Systems. Any requests for deviations to common business processes requested by Delphi Automotive Systems will require the agreement of EAG Financial Shared Services. It should be noted that because deviations to common practice often result in additional costs, EAG will track and monitor incremental cost increases. Significant increases in cost due to deviation requests may result in additional service charges.

GM Disbursement Services will continue to conduct benchmarking studies, maintain technology improvements and strive for continuous improvement to processes enabling the continuation of best-in-class services.

It is agreed that both parties will give a minimum of 90 days notice of any planned changes to processes or systems. GM Disbursement Services will respond to the customer on the impact unit changes may have on the timing, cost, and quality of each individual service provided. Major changes in functionality may require alterations to the Customer Service Agreement.

Business Resumption

In the case of a local disaster, which does not affect the Plano IPC (EDS), critical services would be available within 5 business days. Full services would be available within 15-30 days, depending on the severity of the crisis.

In case of a disaster at the Plano IPC(EDS), full services would be available within 10 days.

Financial Shared Services will make its best efforts to reduce downtime; however, extreme or unforeseen circumstances may extend recovery times. Costs of a disaster recovery will be shared with Delphi Automotive Systems.

Financial Shared Service Agreement GM Disbursement Services DRAFT

Pricing and Billing of Services

Both parties agree to the pricing and billing terms as described in the Financial Services Supply Agreement executed between EAG and Delphi Automotive Systems.

Cancellation

The on going contractual relationship between General Motors and Delphi Automotive Systems will be guided by the Financial Services Supply Agreement executed by EAG and Delphi Automotive Systems.

Amendments to Customer Service Agreement _

This Customer Service Agreement is subject to strict change control procedures. Two originals are in existence, one held by Delphi Automotive Systems and one held by EAG Financial Shared Services. If you wish to amend this Customer Service Agreement, please contact:

Financial Shared Services Enterprise Activities Group Phoenix Center, Ottawa Tower 16 E. Judson Street Pontiac, Michigan 48342-2205

Agreement Approvals

H. Bernard Davis General Director Financial Shared Services Enterprise Activities Group	Date	
Alan Dawes Chief Financial Officer Delphi Automotive Systems	Date	
12/8/98 9:51 AM	Version 1.0 -GM Confidential-	

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EAG GM Disbursement Services Process Summary

EAG GM Disbursement Services will provide standardized common disbursement services to all customers. The Global GM Disbursement Services Process deploys the utilization of common best practices as summarized below.

practices as summarized below.	
Transaction Type	Best Practice Summary
Medium to High Value	Evaluated Receipt Settlement
Goods & Services	Pay on
	Production/Consumption/Shipment
Low Value Items-	Acquisition Card
Goods & Services	Summary Invoicing
	No pre-payment approval
Integrated supplier relationships for	Electronic Commerce
Maintenance, Repair & Operating	EDI Invoicing
(MRO) supplies	
Tooling Purchases	Evaluated Receipt Settlement
	Imaged-Invoices
	Payment Authorization based on
	approved sample part inspection
	report
High End Services	Electronic Commerce -
Advertising, Security, Tuition Refunds,	EDI Invoicing
Freight	Evaluated Receipt Settlement
Always pay items	EDI Invoicing
Utilities, tax bills	No pre-payment approval
	Post Audit reviews
Intercompany Purchases	Cross Charge Process in Ledger
·	No Accounts Payable or Accounts
	Receivable recorded
Payments	Electronic Funds Transfers
	Laser checks created from single
	blank check stock
	Foreign payments through
	worldwide network Centrally controlled worldwide
	network of bank accounts
}	Minimal issuance of emergency
	checks
	Detailed Electronic Remittance
	Advice
Customer Service	Automated Supplier and Customer
- Customer dervice	Inquiries through the use of
•	Interactive Voice Response System
	Discrepancy Resolution referred to
	source
	- Price Discrepancies referred to
	Purchasing
	- Quantity Discrepancies to
	PC&L
	- Non payment Inquiries to
	Requester

Financial Shared Service Agreement GM Disbursement Services DRAFT

EAG GM Disbursement Services Core Services Provided

The table below identifies the core services provided by EAG GM Disbursement Services and the metric that will be used to determine performance.. Appendix 1 identifies the roles and responsibilities of Delphi Automotive Systems and EAG GM Disbursement Services.

Function	Service Provided	Performance Metrics
Transaction Processing	Maintain Remit Supplier Data Perform accountability of incoming transactions Process Transactions	% of transactions entered into the Disbursement system within 48 hours of receipt
Payment Processing	Create Payments & Remittance Detail Create Wire Transfer Payments from supplier EDI file Forecast/Report Cash Perform Return/Lost Payment Processing	% on time payments % of variance actual to forecast
Financial Reporting	Perform Month End Processing Perform Account Reconcilitation's Provide Reporting to Customers	JV posted to GMGL according to ACPII requirements % of accounts reconciled monthly
Internal Controls	Maintain Internal Controls Perform Out of Range Processing Perform Potential Duplicate Payment Detection	# of invalid incoming transactions
Miscellaneous	Maintain Record Storage/Retention Files Resolve Debit Balances Process Cash Received Manage Transitional Services for Divested Plants Respond to Internal/External Inquiries	EAG Performance Survey Customer feedback process

Financial Shared Service Agreement GM Disbursement Services DRAFT

APPENDIX 1 Roles & Responsibilities

APPENDIX 1a -Transaction Processing

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Maintain Remit Supplier Data

- Determine Duns Number
- · Solicit New Supplier Participation in EFT
- Solicit Existing Supplier Participation EFT
- Provide banking information for currency payments
- Maintain Bank Data by Currency
- Maintain tax identification

EAG	Delphi Supplier	Delphi Finance	Delphi PC&L	Delphi Purch
1	S			R
I	S			R
R	S			
I	S			R
R	S			S
R	S			

Perform accountability of incoming transactions

- · Validate file from run number control
- · Reconcile transactions against predefined edits

R		S	
R	 S	S	S

Process Transactions -

- APMT
 - Process Shipment Records from PRIMO
 - Maintain Control Tables
 - Process Adjusting Document Requests from NAO Product Cost
 - Provide Liaison Functions
- Evaluated Receipt Settlement Process
 - Create Purchase Order/Contracts prior to shipment
 - Create Receipts for all goods & services
 - Create adjustments for receipt corrections, material returns, scrap
 - Provide valid account number
 - Process ERS Transactions
 - Process load errors

R	S	S	S	s
R	s	S		
R		I		
R	S/I	S/I	S/I	S/I

I	I	I	I	R
I	S	S	R	S
I	S	S	R	S
I		R		
R				
R		S	S	S

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

I - Requires Information

Financial Shared Service Agreement GM Disbursement Services DRAFT

APPENDIX 1a -Transaction Processing

	Process Process	EAG	Delphi	Delphi	Delphi	Delphi
			Supplier	Finance	PC&L	Purch
Manua	I Processing Purchase Order Supported					
•	Payments					
		R	S	Γ	S	s
	 Process invoices supported by receipts for payment 	K	3		3	3
	 Request approvals as required 	R		A		
	 Provide valid account numbers 	I .		R	S	S
	 Monitor approval response timeliness 	I		R	S	S
	 Release approved documents for payment 	R	_			
•	Non Purchase Order Supported					
	Payments					
	Authorization for Check - AFC					
•	Receipt of the std. form	R		S	S	S
•	Review for payment guidelines	R				
•	Set up new suppliers	R	-			
•	Prep for data entry	R				
•	Account corrections	I		R		
•						
-G	eneral Office Invoices - GOI					
•	Approve Invoices	I	S	R		
•	Receipt of approved invoices	R		S		
•	Review for payment guidelines	R				
•	Set up new suppliers	R				
•	Resolve rejects from data entry prep	R		S	S	
•	Account Corrections	I		R		
	- Utilities					
	Receipt of Invoice	R	S	Γ -		
•	Prep for Data Entry.	R				
•	Mail Invoice to plant	R		r		
	Perform accountability to insure all	R	s	S		
	utility bills have been received. Assign Account Numbers from	-				
	predefined matrix					
•	Account Corrections	I	<u></u>	R		
				••		

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

I - Requires Information

Financial Shared Service Agreement GM Disbursement Services DRAFT

APPENDIX 1a -Transaction Processing

•		APPENDIX 1a - Fransaction Processing				ing
	Process .	EAG	Delphi Supplier	Delphi Finance	Delphi PC&L	Delphi Purch
•	Foreign Allied					
	 Complete Statement Recon. Monthly 	R	I	I	I	
	 Prepare Monthly Variance Reports 	R	I	I		
	 Prepare Quarterly Variances Report 	R	I	I		· ·
	to identify variances between Productive/Expense by Unit					
	• -					
•	Adjustments	R		s		
	Process manual adjustments for	_ K		(Cost	Shipper,	
	receipt corrections, material returns,		1	Recovery)	Scrap,	
	scrap, and Cost Recovery,				Receipt Info	
	 Process construction holdbacks 	R	S	A		S
	 Provide valid accounts 	I	·	R	S	S
•	Retro-Active Price Adjustments		,	1		
	 Create amendments to Purchase Orders/Contracts 					R
	 Provide GM Disbursements with a 	I				R
	monthly file of alterations with a		_		l	
	previous effective date		-			
	 Contact buyer for validation of 	R		· -		A
	currency changes & price changes			ł		
	greater than 100%					
	 Provide completed manual retro- 	Ī	R			S
	adjustment form for retros with				i l	
	effective dates greater than 13					
	months and/or currency changes				!	
	crediting the supplier					
	 Issue mechanical and manual retro- 	R				
	adjustments					
•	Outside Supplier Statement Reconciliation					
	 Develop annual statement statistical 	R				
	sampling requirements					
	 Solicit statements from suppliers 	R, I	S			
	identified by sampling					
	 Review all statements received, 	R				
	including solicited for credits &					1
	unapplied cash greater than 60 days					
	old					
	 Resolve open items on statement with 	R	I			
	Supplier					
	Process appropriate document for	R				
	credits & unapplied cash					

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

I - Requires Informal

Financial Shared Service Agreement GM Disbursement Services DRAFT

Roles & Responsibilities

APPENDIX 1b - Payment Processing

Process	EAG	Delphi Supplier	· Delphi Finance	Delphi PC&L	Delphi Purch
Process Payments					
Create Payments					
• EFT	R	S			S
 Laser/Manual Checks 	R	I	S	S	S
 Industrial Development Bond Payments (IDB) 	R		1		
 Wires 	R	S	S	-	S
 MNS Statements 	R	S	_		S
Create Remittance Detail					
 Check Attachments 	R	I	·s	S	S
 Part Level Detail 	R	I	,	S	
 Provide detail from EDI shipper file 	R	S -	-	S	
 Prepare IDB Remittance Detail 	R	I	S		
 Interdivisional Settlement Certificate Detail 	R		I		
Forecast/'Report Cash					
Prepare Short Term (6 Day)	R		I		
Prepare Extended Forecast (6 Month)	R	-	S	S	
Perform Return/Lost Check Processing					
Return Check Processing	R	S	S	S	S
Process Stop Payment Requests	R	S	S	ŗS	S

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

I - Requires Information

Financial Shared Service Agreement GM Disbursement Services DRAFT

Roles & Responsibilities

APPENDIX 1c - Financial Reporting

		APPEND	IX 1C - FIF	ianciai	Reporting
<u>Process</u>	EAG	Delphi Supplier	Delphi Finance	Delphi PC&L	Delphi Purch
Perform Month-End Processing (Daily/Monthly					
booking process)					
 Book transactions with outside suppliers daily (including liability and gain/loss on foreign currency transactions 	R		I	S	S
 Book inter-company sales/purchases daily (APMT) 	R		I	S	S
 Provide daily transactional default account process 	R		I		
Perform month-end automated accrual of evaluated receipts received 1st workday	R		I	S	s
Provide daily and monthly account distribution detail of transaction	R	-	I		
Summarize charges by account and transmit journals to ledger	R		. I		
Correct month-end journal voucher account edits in ledger	R		I		
Calculate and book month-end open account entries between legal entities	R	-	I		
Book reversible month-end correcting entries for "out of range" evaluated receipts	R		I		
 Perform analysis and redistribute liabilities from outside liabilities (4411) to outside liabilities - capital expenditures (4413) 	R		I		
Perform Account Reconciliations					
 Identify variances in liability account balances 	R		Ī		
Identify items in cash clearing account balances	R	S	I	S	S
Complete corrective actions/journal entries	R		Ĭ	S	S
Maintain detail for audit trail purposes	R		Ī		
 Provide report detail for Unit reconciliation of default account balances 	R		I		
Provide Reporting to Customers					
Federal Tax Reporting					
Determine 1099 Eligibility	R	S			
 Prepare 1099 Statements 	R	I			
• W-9 on file	R	S			
Provide ERD Reports	R	I			
 Support Adhoc Reporting on Request 	R		I		
Provide Delphi Account and Access Code for Charges	I		R		
Prepare Supplier Survey Data	S				R
• • • • • • • • • • • • • • • • • • • •	S - Supplies	Information to Er	nable Process	I - Requi	res Information

Financial Shared Service Agreement GM Disbursement Services DRAFT

Roles & Responsibilities

APPENDIX 1d-Internal Controls

<u>Process</u>	EAG	Delphi Supplier	Delphi Finance	Deiphi PC&L	Delphi Purch
Maintain Internal Controls					
 Perform risk based Document Auditing prior to payment 	R				
Perform Post Payment Statistical Based Sampling	R			S	S
Complete Vendor Remit Auditing Prior to payment	R	s			S
 Provide Assignees & Garnishments on vendors per Legal Staff 	R	s	S		
 Provide access control over Dacor, EFT, and wire transfer systems and data files 	R		A		A
 Request inquiry access to Delphi systems for GM Disbursements 	R	-	A	A	A
 Maintain Disbursement information security 	R		S	S	
 Provide service for auditors (for example Delphi internal auditor, D & T and Tax auditor) 	R		S	S	
Maintain Check Signers	R				
Complete ICRQ or BRM for GM Disbursements	R				
 Maintain Approval Authorization verification process 	R		A		
Perform Out Of Range Processing	_				
Review invoiceless transactions above normal activity for suppliers	R			S/ A	S/A
 Notify Buyers and/or Receiving of corrections needed 	R		I	I	I
Correct Price Errors	S				R
Correct Quantity Errors	S			R	
 Generate monthly Management reports of invalid transactions 	R		I		
 Provide information for month - end correction 	S		R		
Perform Potential Duplicate Payment Detection					
 Review and analyze process of duplicate detection 	R		I	I	
 Prevent or recover duplicate payments 	R				
Report finding of duplicate detection	R		Ī	I	
•					
Maintain Disaster Recovery Plan	R	T			

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

I - Requires Information

Appendix 1

Financial Shared Service Agreement **GM Disbursement Services DRAFT**

Roles & Responsibilities

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	APPENDIX 1e - Miscellaneou				
<u>Process</u>	EAG	Delphi Supplier	Delphi Finance	Delphi PC&L	Delphi Purch
Respond to Internal/External Inquiries					
 Receive Supplier and Customer phone calls 	R	S	S	S	S
 Answer Supplier & Customer inquires by: 	R	S		S	S
 Providing investigation and analysis into sending system 	R	I		S	S
 Referring price discrepancies to Purchasing 	R	I			S/I
 Referring quantity discrepancies to PC&L 	R	I	_	S/I	
 Referring non payment inquires to Requester 	R	I	S/I	S/I	S/I
 Resolve Price Discrepancies 	S	S			R
 Resolve Qty Discrepancies 	S	S		R	
Resolve Non Payment Inquiries	S	S	R Delphi Requester		
 Initiate stop payment request 	R	S	S		
 Coordinate Supplier meetings for payment problems 	R	S	S	S	S
 Provide document image retrieval services 	R	I	I	I	I
Process cash received in the Mail	_				
	R		I		
 Monitor recording of cash received in the mail at outside mail services and in-house 	K		_		
 Prepare deposit of cash received in the mail 	R		I		
 Perform analysis to determine proper application of cash received in the mail 	R	S		S _.	S
 Enter transactions in payment system to reflect cash received in the mail 	R	I	I		
 Perform accounting entries to reflect cash received in the mail 	R		I		
 Report returned funds to management for root cause analysis 	R		I	I	I
 Forecast cash receipts 	R		I	S	S

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

I - Requires Information

Financial Shared Service Agreement GM Disbursement Services DRAFT

APPENDIX 1e - Miscellaneous

Process	EAG	Delphi Supplier	Delphi Finance	Delphi PC&L	Delphi Purch
Resolve Debit Balance Supplier Accounts-					
 Produce report of debit balance suppliers monthly 	R		I		
 Investigate debit balance supplier accounts 	R			S	S
 Enter transactions in the payment system to offset debit balance supplier accounts with payable supplier accounts as appropriate 	R	Ī.			
 Follow for collection or other elimination of debit balance amounts 	R	S	Ş	S	S
 Maintain detail of follow-up activity 	R		I		
 Prepare detail and authorization for write-off of uncollectable amounts 	R		I		
 Enter transactions in payment system to reflect write-off of uncollectable amounts 	R	Ī	I		
 Perform accounting entries to reflect write-off of uncollectable amounts 	R		. I		
 Prepare reports and charts for management depicting debit balance supplier accounts status 	R		I		
Maintain record storage/retention files	R	ī	I	I	I
Participate on Troubled Supplier Task Force					
Provide Services Required to support troubled suppliers Advancing Funds Third Party Payments Prepare reports identifying Troubled Supplier past and current transaction history Hold Payments Participate in Litigation	R	S/I	S		S
Purchide Dishumanus Translational Committee			Ť		-
Provide Disbursement Transitional Services for Divested Plants	R	S	<u> </u>	I	I
Maintain Common Disbursement System/Process	R				

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

I - Requires Information

Financial Shared Service Agreement GM Disbursement Services DRAFT

APPENDIX 2- Performance & Quality

Measures, Standards, and Dependencies

Measure	Standard	Dependencies
% of transactions entinto the Disbursemer system within 48 hou of receipt	ut	Delphi Purchasing creates Purchase Orders prior to delivery of goods/services Delphi Receiving enters receipts for goods and services at the time of delivery Delphi Finance provides accurate accounting numbers Systems available from EDS
% of on time payme.	• 100 %	Delphi authorized approved transactions must be provided to GM Disbursements a minimum of 5 (includes 3 day EFT process) working days prior to due date
% of variance of actu to forecast	al • Under 5% error rate per month per category	Delphi Units provide information relative to extraordinary expenses External information sources must meet 5% standard
IV posted to GMGL according to ACPII requirements	JV s posted by 3:00 PM o first work day	Accurate and timely processing and reporting by EDS. Accurate and timely pricing and receipt records provided by Delphi Purchasing and Delphi PC&L respectively.
% of Accounts Reconciled Monthly	• 100%	 Accurate and timely processing and reporting by EDS. Accurate and timely information received by suppliers, Delphi PC&L, and Delphi Purchasing relative to the cash clearing account.
 # of invalid incoming transactions 	• 0	Quality data from Delphi Automotive Systems source systems
EAG Performance Survey customer feedback process.	Excellent	Delphi participation.

Financial Shared Service Agreement GM Disbursement Services DRAFT



EAG GM Disbursement Services Effectiveness Survey Example

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Enterprise Activities Group

Effectiveness Survey Introduction

Dear EAG GM Disbursement Services Customer:

Welcome to the Global Disbursement Process & Systems Effectiveness Survey. The survey is broken out into four basic sections:

Section I:

EAG GM Disbursement Services Definitions

Section II:

General Questions to Determine Process Interaction & Effectiveness

Section III:

Customer Service Dimension Ratings

Section IV:

General Comments

Section I describes the list of EAG GM Disbursement Services processes and provides a service definition for each. It is on each one of these service definitions or "services" that we are asking for your feedback. It is recommended that you read through this section prior to filling out the survey to familiarize yourself with the service definitions for each process and then refer to it as necessary.

Section II is composed of two questions that are general in nature and relate to your familiarity with, your use of, and the level of importance you place on EAG Disbursement services. The third question is Section II asks for your overall effectiveness rating for each of the services provided.

Section III introduces five customer service dimensions against which we ask you to rate EAG GM Disbursement Services and begins with definitions for each one of the dimensions, and is followed by a matrix to evaluate your satisfaction level with the services.

Section IV is composed of two open-ended questions to provide you with an opportunity to add any comments you feel would be helpful to guide improvements in these services.

Again, please respond to each question to the best of your ability. Your responses are confidential. We appreciate your time and consideration.

Sincerely,

H.Bernard Davis General Director Financial Shared Services Enterprise Activities Group

Financial Shared Service Agreement GM Disbursement Services DRAFT



Section I

EAG GM Disbursement Services Definitions

Financial Shared Service Agreement GM Disbursement Services DRAFT



Enterprise Activities Group

Effectiveness Survey Section I - page one

The following table introduces the EAG GM Disbursement Services processes and provides service definitions. Please read through this table to gain a clearer picture of each one of these services. When you have completed this, take a moment to think about your experience with EAG GM Disbursement Services and each one of these services. Then begin the survey by going to Section II.

Process	Service Definition
Disbursements	Payments: The processing of payments to suppliers for goods and services for business
	expenditures incurred on behalf of Delphi Automotive Systems and the related accounting
	required
	Internal Control: Verification of the disbursement payment process and associated
	activities. —
	EAG GM Disbursement Services Process Scope
	 Timely and accurate payment of approved supplier transactions in multiple currencies
	Processing of intercompany inventory transfers
	 Providing timely and accurate financial reporting for cash, other assets, liabilities and
	expense entries
	 Limited issuance of same day emergency checks
	Returned or lost check processing
	Resolution of Debit Balances
	Response to Supplier Inquiries
	 Facilitator for problem resolution with customers
	Provide Disaster Recovery Contingency Plan
	Maintain a high level of internal controls
Function	Service Provided
Transaction Processing	Maintain Remit Supplier Data
	Perform accountability of incoming transactions
	Process Transactions
	• APMT
	Evaluated Receipt Settlement
	Manual Processing
	Adjusting Documents & Return Material
	Retro Adjustments
	Statement Reconciliation
Payment Processing	Create Payments & Remittance Detail
	Forecast/Report Cash
	Perform Return/Lost Payment Processing
Financial Reporting	Perform Month End Processing
	Perform Account Reconciliation's
	Provide Reporting to Customers
Internal Controls	Maintain Internal Control Review
	Perform Out of Range Processing
	Perform Potential Duplicate Payment Detection
	Maintain Disaster Recovery Plan

Financial Shared Service Agreement GM Disbursement Services DRAFT



Effectiveness Survey Section I - page two

Function	Service Provided
Miscellaneous	Maintain Record Storage/Retention Files
<u> </u>	Resolve Debit Balances
	Process Cash Received
	Manage Transitional Services for Divested Plants
	Respond to Internal/External Inquiries
	Document Retrieval
	Special Analysis
	Maintain Common System/Process

Financial Shared Service Agreement GM Disbursement Services DRAFT



Section II

General Questions

Financial Shared Service Agreement **GM Disbursement Services DRAFT**

Enterprise Activities Group

Effectiveness Survey

Section II - page one

Are you a consumer / user of the output of this process relative to your current department and Question #1: work function?

I use this process:

Process	Very		On		
	Frequently	Often	occasion	Seldomly	Never
Disbursements	1	2	3	4	5

How important is this process to you as an input to your processes or as a final output to you? Question #2: These Processes are:

These Trocesses are.							
Process	Very	Often	Somewhat	Seldom	Not		
·	important	important	important	importan	important		
	to me	to <u>me</u>	to me	t to me	to me		
Disbursements	1	2	3	4	5		

Question #3: How do you rate EAG GM Disbursements Services performance in providing the following services?

Please check box with $\sqrt{.}$		Excellent	Above Average	Average	Below Average*	Poor+	N/A
Transaction Processing.							
	Comments:						
Payment Processing.							
	Comments:						
			<u>-</u>				
Financial Reporting							
	Comments:						
r. In water				T -	· · · · · · · · · · · · · · · · · · ·	1	
Internal Controls				<u> </u>			
	Comments:				•		
			_				

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 26 of 76

General Motors Corporation Enterprise Activities Group

Financial Shared Service Agreement GM Disbursement Services DRAFT

Please check box with √.		Excellent	Above Average	Average	Below Average*	Poor*	N/A
Miscellaneous services:			1				
	Comments:			·			
				_			
Additional Comments:						,	
	-						
	•						
					_		
					· · · · · · · · · · · · · · · · · · ·		

^{*}Please include explanation in comments for services rated below average or poor. This will help us to improve our performance in the future.

Financial Shared Service Agreement GM Disbursement Services DRAFT



Section III

Customer Service Dimension Ratings

Financial Shared Service Agreement GM Disbursement Services DRAFT



Enterprise Activities Group

Effectiveness Survey Section III - page one

The following table illustrates five customer service dimensions that represent evaluative criteria customers generally consider when assessing service quality. These dimensions or categories of quality can be utilized as a framework to analyze the overall performance of a given service. Each category is self-contained and distinct since a service can be ranked high on one dimension while being low on another. However, in many cases the dimensions are interrelated.

The following page contains a matrix. The first five columns ask you to rate your satisfaction level with the processes against each one of the dimensions. The final column asks you to rate your <u>overall</u> satisfaction level with the process.

Dimension Definition		Characteristics
Responsiveness	The capacity to provide effective solutions	• Promptness
•	and prompt service	 Timeliness
		 Effectiveness
Reliability	The ability to perform the promised service	Dependability
	dependably and accurately	Accuracy
		 Follow-up
User-Friendliness	The physical aspects of the service	Output format (i.e.,
		reports, documents,)
		 Output vehicle (i.e.,
	·	paper, electronic)
Professionalism	The quality of individualized attention	 Accessibility
	provided to the customer	 Courtesy
		 Assurance
		 Competence / Skills
Strategic Value	The ability of this service to help achieve	Support
	your organization's strategic goals and	• Fit
	objectives	 Relevance

Customer Service Dimensions

Question #4: How satisfied are you with each process in terms of each dimension below?

Using the scale below, complete the matrix. Input the appropriate satisfaction level (number) under each dimension. Check column N/A if you are not a consumer / user of the process.

Scale: 1 - Extremely Satisfied 2 - Very Satisfied 3 - Satisfied 4 - Seldom Satisfied 5 - Never Satisfied

Dimensions

Process	N/A	Responsiveness	Reliability	User - Friendliness	Professionalism	Strategic Value	Process
Disbursements							

Financial Shared Service Agreement GM Disbursement Services DRAFT



Section IV

General Comments

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 30 of 76

General Motors Corporation Enterprise Activities Group

Financial Shared Service Agreement **GM Disbursement Services DRAFT**



Effectiveness Survey Section IV - page one

Servic	Please write down the three most important things EAG GM Disbursement es Staff could do to improve their services to you and your zation?
Question #5:	Please add any additional comments you may have which you believe would be helpful to guide our improvement efforts in these service areas.
	· · · · · · · · · · · · · · · · · · ·

Financial Shared Service Agreement GM Disbursement Services DRAFT

APPENDIX 3 - Escalation Procedures

Service Level Status	Condition	Escalation Path for EAG	Escalation Path for Delphi	
GREEN	Service Level met.	No action taken.	No action taken.	
YELLOW	Problem identified.	xx to escalate issue to yy yy to advise zz of issue and recommend action to be taken. yy / zz implement agreed action plan	aa to escalate issue to bb bb to advise yy of issue and solicit action to be taken	
AMBER	Problem not resolved after required steps taken (see YELLOW).	zz to escalate issue to Director of Disbursement Services for review and resolution. EAG implements agreed action plan.	bb to escalate issue to cc cc to advise EAG Director of Disbursement Services of unresolved issue and solicit action.	
RED	Problem not resolved. (see AMBER).	Director of Disbursement Services to escalate issue and EAG recommendation immediately to General Director of Financial Shared Services for discussion and resolution at Customer Council.	cc to escalate issue and Delphi recommendation immediately to Delphi Customer Council Representative for Disbursement Services for discussion and resolution at Customer Council.	

xx = Analyst yy = Supervisor

zz = Administrator

aa = Divisional Staff

bb = Liaison

cc = Business Unit

Finance Mgr.

Financial Shared Service Agreement GM Disbursement Services DRAFT

APPENDIX 4 - Current Delphi Systems

	GMGL	_		MATERU	L & SERVI	CES	
				HADIRECT	DIRECT	DIRECT	CTATUS.
LOCATION	CODE	Code	PURCH	REC.	PURCH	REC	STATUS
Delphi Chassis			İ				
Deiphi Chassis	НА	DC	Olimpic	Olimpic	Sharp	Psic	
Sandusky	HC	SA	Olimpic	Olimpic	Sharp	Psic	
Bristol	HD	BR	Olimpic	Olimpic	Sharp	Psic	Closed
Saginaw	HE	SM	Olimpic	Olimpic	Sharp	Psic	
Elimination	HP	C.V.	C	•			
Chihuahua	HT	DC	Olimpic	Olimpic	Sharp	Psic	
Livonia	HX	LD/Li	Olimpic	Olimpic	Sharp	Psic	Sold
Livoina	11.	בטיכו	Cp.io	Ciliripio			Hot Coil
					<u> </u>		Springs
InterDivisonal	HZ						
Elimination				011	O	D-:-	
Divisional Hqtr.	H2	DC	Olimpic	Olimpic	Sharp	Psic	
Kettering	H3	DC	Olimpic	Olimpic	Sharp	Psic	
Dayton/Vandalia	H4 ⁻	DC	Olimpic	Olimpic	Sharp	Psic	
Livonia/Flint	H6	LD/LI	Olimpic	Olimpic	Sharp	Psic	Closed
Dayton MCS	H7		Olimpic	Olimpic	Sharp	Psic	Closed
Dalmhi Energy							
Delphi Energy Plant 2 Flint East	EA	ĀĒ	Olimpic	Olimpic	GPS	MGO - C	
Plant 3 Flint East	EB	AE	Olimpic	Olimpic	GPS	MGO - C	
Plant 6 Flint East	EC	AE	Olimpic	Olimpic	GPS	MGO - C	
Plant 7 Flint East	EE	AE	Olimpic	Olimpic	GPS	MGO - C	
Plant 2 Flint West	EF	AP ·	Olimpic	Olimpic	GPS	MGO - C	
Plant 2A Flint West	EG	AP	Olimpic	Olimpic.	GPS	MGO - C	l
Plant 6 Flint West	EH	AP	Olimpic	Olimpic	GP\$	MGO - C	
Plant 8 Flint West	EJ	AP	Olimpic	Olimpic	GPS	MGO - C	
Plant 9 Flint West	EK	AP	Olimpic	Olimpic	GPS	MGO - C	
Milwaukee	EN	AM	Olimpic	Olimpic	GPS	MGO - C	
Wichita Falls	ER	AW	Olimpic	Olimpic	GPS	MGO - C	
Wichita Falls	ES	AW	Olimpic	Olimpic	GPS	MGO - C	
El Paso	ET	ML	Olimpic	Olimpic	GPS	MGO - C	
Plant 10 Flint West	EU	AP	Olimpic	Olimpic	GPS	MGO - C	
Flint Core	E1	AP	Olimpic	Olimpic	GPS	MGO - C	
New York Core	E2	RP	Olimpic	Olimpic	GPS	MGO - C	
Lee Rd	E3	RP	Olimpic	Olimpic	GPS	MGO - C	
Lexington	E4	RP	Olimpic	Olimpic	GPS	MGO - C	
Henrietta	E5	RP	Olimpic	Olimpic	GPS	MGO - C	
Plant 4 Flint West	E6	AP	Olimpic	Olimpic	GPS	MGO - C	
Anderson Plant 11	F5	'"	Olimpic	Olimpic	PUR/REC	MGO - C	To GPS 10/98
Anderson Plant 20	F6		Olimpic	Olimpic	PUR/REC	MGO - C	To GPS 10/98
Coopersville	F7	cv	Olimpic	Olimpic	GPS	MGO - C	
Grand Rapids	F8	Ai	Olimpic	Olimpic	GPS	MGO - C	
Crana Napius							

Financial Shared Service Agreement GM Disbursement Services DRAFT

		CONTRACTOR CONTRACTOR	anno anno anno anno anno anno anno anno	omos grape v con e	Statement month	94 9 - 9 -9-93688397	CONTRACTOR CONTRACTOR
	GMGL	SAVE WINDS	ONGUADA		U & SERV	DIRECT	
LOCATION					PURCH		STATUS
	550-550-650-650	***********	************************	***************************************	*******************************	****************	
Delphi Energy Con't]				
Delco Electronics Flint	F9		ļ		GPS	MGO - C	
Muncie	JA	JG	Olimpic	Olimpic	PUR/RE	MGO - C	To GPS 10/98
1			i .	1	С		
New Brunswick	JB	JB	Olimpic	Olimpic	PUR/RE	MGO - C	To GPS 10/98
					C		
Anaheim	JC	JC	Olimpic	Olimpic	PUR/RE	MGO - C	To GPS 10/98
]		٠	Q::-	0"	C	ام مصا	To GPS 10/98
Olathe	JD	JD	Olimpic	Olimpic	PUR/RE	MGO - C	10 05 10/50
Anderson	JE -	JE/JZ	Olimpic	Olimpic	PUR/RE	MGO - C	To GPS 10/98
Alderson	J.L.	3032	Carripic	Cinnpic	C	11110000	
Fitzgerald	JF	JF	Olimpic	Olimpic	PUR/RE	MGO - C	To GPS 10/98
					C		
Meridan	JG						Trailling
1	IJ	١.,	Olimpia	Olimpic	PUR/RE	MGO - C	charges DRA To GPS 10/98
Laurel	33	IJ	Olimpic	Chiripic	C	IMGO+C	10 01 0 1000
Albany	JK	JK	Olimpic	Olimpic	PUR/RE	MGO - C	To GPS 10/98
7 400117	0,1	•	J	J	C		
Chicago Battery	JL		Olimpic	Olimpic	PUR/RE	MGO - C	To GPS 10/98
· 1			· '	'	С		
El Paso	JM	JM	Olimpic	Olimpic	PUR/RE	MGO - C	To GPS 10/98
			l	l	C		
Anderson	JN		Olimpic	Olimpic	PUR/RE	MGO - C	To GPS 10/98
Dolon Botton	JP		Olimpia	Olimpia	C PUR/RE	MGO - C	To GPS 10/98
Delco Battery	JP		Olimpic	Olimpic	C	MGO - C	10 01 01 101 30
MSS Torreun	JS		Olimpic	Olimpic	PUR/RE	MGO - C	To GPS 10/98
"""	-		J		C		
Anderson Plant 16	JX		Olimpic	Olimpic	PUR/RE	MGO - C	To GPS 10/98
1					С		
Delphi Harrison				l			
Buffalo	J2	LP	Olimpic	Olimpic	HARP	HARP	
Dayton	J3	DY	Olimpic	Olimpic	HARP	HARP	
Tuscaloosa	J4	TU	Olimpic	Olimpic	HARP	HARP	
Divisional Hqtrs.	J5	LP	Olimpic	Olimpic	HARP	HARP	
Michigan El Paso	J 6 J7	LP	Olimpic	Olimpic	HARP	HARP	
EIFaso	37	LF	Omripic	Johnspie	HARE	I IVARYE	
Delphi Packard							
Ohio Operations	FR	P1	Olimpic	Olimpic	PIPS	PIPS	
Clinton	FS	P2	Olimpic		PIPS	PIPS	
Brookhaven	FT	P2	Olimpic	Olimpic	PIPS	PIPS	
El Paso	FV	P3	Olimpic		PIPS	PIPS	
Laredo	FW	P4		Olimpic	PIPS	PIPS	
Central Mexico	FX	B4	Olimpic		PIPS	PIPS	Closed
Howell	F3	P1	Olimpic	Olimpic	PIPS	PIPS	
Cami Canada	F4	P1	Olimpic	Olimpic	PIPS	PIPS	

Financial Shared Service Agreement GM Disbursement Services DRAFT

CMGL MATERIAL & SERVICES							
	PLANT			INDIRECT	DIRECT PURCH	DIRECT REC.	STATUS
LOCATION	CODE	Code	PURCH	REC.	**************************************	F L.	SIRIUS
Delphi Interior							
Warren	RA	FD	Olimpic	Olimpic	PROBE	MGO - C	
Anderson	RB	AN	Olimpic	Olimpic	PROBE	VSS	To be Sold
Anderson		""					10/1/98
Monroe	RC	GL	Olimpic	Olimpic	PROBE	MGO - C	To be Sold
				·			10/1/98
Columbus	RD	ĊF	Olimpic	Olimpic	PROBE	MGO - C	
Trenton	RE	FT	Olimpic	Olimpic	PROBE	MGO - C	
Flint	RF		Olimpic	Olimpic	PROBE	MGO - C	
							Peregrine
Brownsville	RH	IV	Olimpic	Olimpic	PROBE	MGO - C	_ , _ , ,
Grand Rapids	RJ	IG	Olimpic	Olimpic	PROBE	MGO - C	To be Sold
					22022	woo o	10/1/98
Adrian	RK	AD	Olimpic	Olimpic	PROBE	MGO - C	Closed
O'Fallon	RM		Olimpic	Olimpic	PROBE	1	To be Sold
Auburn Hills	RN	FD	Olimpic	Olimpic	PROBE	MGO-C	10/1/98
	RR		Olimpic	Olimpic	PROBE	MGO - C	
Livonia	KK		Cimpic	Omnpic	FROBE	"""	Peregrine
El Paso	RS	МО	Olimpic	Olimpic	PROBE	MGO - C	To be Sold
El Faso	113	IVIO	Ciiiiipio	0	, , , ,		10/1/98
Vandalia	RT	IV	Olimpic	Olimpic	PROBE	MGO - C	
Elyria	RU		Olimpic	Olimpic	PROBE	MGO - C	Closed
Brea	RV	FD	Olimpic	Olimpic	PROBE	MGO - C	
Troy Interior	RW	FD	Olimpic	Olimpic	PROBE	MGO - C	
Warren Seats	RX	FD	Olimpic	Olimpic	PROBE	Lewis & \	Nright
Rimir Mexico	RY	١V	Olimpic	Olimpic	PROBE	MGO - C	
Warren Body	RZ	FD	Olimpic	Olimpic	PROBE	MGO - C	
						}	
Delphi Saginaw			PU	PU	PU	PU	
Saginaw/Alabama	K9		PU	PU	ן די	"	
Delphi Delco Electroni	CE						
Milwaukee		EM	Olimpic	Olimpic	EXPOD	MIS/MPS	
Brownsville	DE	EK	Olimpic	Olimpic		MIS/MPS	
Flint	DF	EK	Olimpic	Olimpic	EXPOD	MIS/MPS	
McAllen	DG	EK	Olimpic	Olimpic	EXPOD	MIS/MPS	
Kokomo	DK	EK	Olimpic	Olimpic	EXPOD	MIS/MPS	
Elimination	DJ						
Delphi Worldwide	EW		Olimpic	Olimpic	NA	NA	
Hqtrs							

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 35 of 76

General Motors Corporation Enterprise Activities Group

Customer Service Agreement
Payroll Services DRAFT



- Customer Service Agreement -

Payroll Services

Table of Contents

Introduction	1
Enterprise Activities Group Vision and Mission	1
Payroll Services Mission Statement	1
Level of Service	1
Business Resumption	1
Customer Council	1
Audit Rights	1
Processes, Roles & Responsibilities	2
Performance and Quality Measures	2
Escalation Procedures	2
Divestitures	2
Process Improvements and Change Control	2
Pricing and Billing	2
Cancellation	2
Amendments to Customer Service Agreement	3
Services Provided	4
Performance Metrics	4
Agreement Approvals	5
Appendix 1 -Time Reporting	
Process and Responsibility Chart	6
Appendix 2 - Employee Data Maintenance	
Process and Responsibility Chart	7
Appendix 3 - Employee Inquiry & Response	
Process and Responsibility Chart	8

Table of Contents

Appendix 4 -Pay Calculation	
Process and Responsibility Chart	9
Appendix 5 -Payment Distribution	
Process and Responsibility Chart	10
Appendix 6 - Deduction Remittances	
Process and Responsibility Chart	11
Appendix 7 -Tax Payments & Filings	
Process and Responsibility Chart	12
Appendix 8 -Payroll Accounting	
Process and Responsibility Chart	13
Appendix 9 - Miscellaneous	
Process and Responsibility Chart	14
Appendix 10 -Performance and Quality	
10 - Performance and Quality Measures, Standards, and Dependencies	

Customer Service Agreement Payroll Services DRAFT

Introduction

This document represents a Customer Service Agreement between the Enterprise Activities Group (EAG) and Delphi Automotive Systems (Delphi). This agreement identifies the services provided by EAG and the roles and responsibilities of both parties.

This document is a living agreement. Changes in function will require renegotiation.

The ongoing contractual relationship between GM and Delphi shall be guided by the Financial Shared Services Term Sheet executed between EAG and Delphi Automotive Systems for its U.S. based operations.

Enterprise Activities Group Vision and Mission

The Enterprise Activities Group is committed to provide a single source of best-in-class financial shared services in support of the enterprise. Business priorities are to align and integrate the people, resources, and technology into one team interacting seamlessly with global common processes and systems.

Enterprise Activities Group - Payroll Services Mission Statement

To provide payroll services and accounting that meet customer requirements at the best cost, quality, and service

Level of Service

GM Payroll Services will provide to each Delphi unit (excluding divested units) the same level of service as defined in Appendices 1 through 9.

Business Resumption

In case of a local disaster, which does not affect the Plano IPC (EDS), critical services would be available within 5 business days. Full services would be available within 15-30 days, depending on the severity of the crisis.

In case of a disaster at the Plano IPC (EDS), full services would be available within 10 days.

Financial Shared Services will make its best efforts to reduce downtime; however, extreme or unforeseen circumstances may extend recovery times. Costs of a disaster recovery will be shared with Delphi.

Customer Council

The role of the EAG Financial Shared Services Customer Council is to approve annual goals, review performance results, approve future service agreements, and conduct other miscellaneous business. Additionally, this council will address concerns which have reached RED status (see Escalation Procedure).

The council membership will include:

EAG General Director of Financial Shared Services

Chief Financial Officer of Delphi Automotive Systems or designated alternate.

EAG's Directors of Disbursement Services, Payroll Services, and Accounting Services

Delphi designate representing Disbursement Services.

Delphi designate representing Payroll Services.

Delphi designate representing Accounting Services.

The council will meet quarterly.

Audit Rights

Each party has the right to request (at the requesting party's expense) independent audit verification of the costs incurred, allocation methods and costs allocated by the other party.

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Customer Service Agreement
Payroll Services DRAFT

rocesses, Roles & Responsibilities

Appendices 1 through 9 of this agreement identify the processes which support each service provided by EAG. Appendices 1 through 9 identify the roles and responsibilities of both parties which enable the process. Delphi and EAG agree to abide by the roles and responsibilities as described in the Appendices.

Performance and Quality Measures

The services provided to which this Customer Service Agreement relates are bound by quality measures and standards as defined in Appendix 10. EAG commits to maintaining the quality standards described in this Appendix subject to Delphi and third party dependencies. By signing this agreement, Delphi and third parties accept the responsibility to maintain quality measures and standards as defined. Any degradation in these standards may affect EAG's ability to maintain its own quality standards. Performance and timeliness of services may be affected by volume.

Escalation Procedures

Escalation procedures designed to resolve concerns and issues between EAG and Delphi will be followed as described in Appendix 10a. The intent of this process is to ensure that issues are identified and resolved expediently and in an orderly manner.

Divestitures

Current and future Delphi divestitures are not covered by this agreement. Separate agreements must be negotiated.

Process Improvements and Change Control

Delphi time reporting and payroll functions will utilize the existing GM Timekeeping system as well as the Hourly and Salary payroll systems. Delphi will migrate to common systems and processes (PeopleSoft Payroll Project) as determined by EAG. EAG will approve deviations to common practice only when EAG determines that extenuating circumstances require an exception. It should also be noted that, because deviations to common practice as a result of changes to current policy (i.e. labor contracts, benefit plans, etc.) often result in additional costs, EAG will track and monitor these costs for additional billing consideration. Non-common System inbound and outbound interfaces to and from the Payroll and Timekeeping Systems, which essentially reformat data received from or provided to the non-common system will be owned and managed by EAG personnel and system support. This facilitates the process control necessary to function effectively and efficiently. Further, any changes to these interfaces will be directly billed to Delphi. Both parties agree to provide a minimum of 90 days notice of any planned changes to processes and system functionality.

Pricing and Billing

Both parties agree to the pricing and billing terms as described in the Financial Services Supply Agreement.

Cancellation

The ongoing contractual relationship between GM and Delphi shall be guided by the Financial Services Supply Agreement executed between EAG and Delphi Automotive Systems for its U.S. based operations.

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 40 of 76

General Motors Corporation Enterprise Activities Group Customer Service Agreement Payroll Services DRAFT

Amendments to Customer Service Agreement

This Customer Service Agreement is subject to strict change control procedures. Two originals are in existence, one held by Delphi and one held by EAG. To amend this Customer Service Agreement, proposed changes should be directed to EAG at the following address:

Financial Shared Services Enterprise Activities Group Phoenix Center, Ottawa Tower 16 E. Judson Street Pontiac, Michigan 48342-2205 05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 41 of 76

General Motors Corporation Enterprise Activities Group

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Customer Service Agreement
Payroll Services DRAFT

Function	Service Provided	Performance Metrics
Time Reporting	 Collecting, compiling, reviewing, approving and entering of time data Verifying, balancing and adjusting time data submitted by Delphi File maintenance involved with T&A files, tables and time codes 	EAG Performance Survey customer feedback process
Employee Data Maintenance	Completing, reviewing, authorizing and entering employee data changes All maintenance necessary to support the payroll process	% of rejected transactions
Employee Inquiry & Response	 Receiving employee questions and inquiries related to payroll Resolving inquiries Providing copies of forms, change documents, and tax documents Explanation of check data Resolving bank problems Communicating resolutions 	EAG Performance Survey customer feedback process
Pay Calculation	Calculation of all employee compensation, including: salaries, wages, special payments, imputed income, for regular runs and off cycle Corrections and adjustments to calculations or output Correcting payment errors from the pay cycle Manual adjustments to pay amounts or data Manual check preparation Balancing and controlling the pay processing cycle	EAG Performance Survey customer feedback process
Payment Distribution	Printing, handling mail, distribution of payments, including manually generated payments and direct deposits from all pay processing cycles	EAG Performance Survey customer feedback process
Deduction Remittances	 File maintenance Vendor name and address management Handling and resolving vendor inquiries 	% of on-time deduction remmittances
Tax Payments & Filings	 Administering federal, state and local payroll tax transactions, including deposits, reports, and filings Responding to tax authorities' inquiries Analysis, correspondence, compliance and audit requirements research 	% of on-time tax payments & filings
Payroll Accounting	 Preparing manual or automated vouchers related to payroll transactions, including: gross to net accounts, accruals, correcting entries, bank account reconciliation adjustments and reversals Preparation of account reconciliations, account analysis and analytical support 	JV posted to general ledger according to ACPII requirements % of accounts reconciled monthly
Miscellaneous	 Forecast cash Provide year end processing and reporting Maintain record storage/retention files Provide reporting 	 % of variance actual to forecast % of W2Cs to total W2s

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 42 of 76

Enterprise Activities Group		Payroll Services DRAF
greement Approvals		
		•
H. Bernard Davis	Date	
General Director Financial Shared Services		
Enterprise Activities Group		
Alan S. Dawes	Date	
Chief Financial Officer	•	
Delphi Automotive Systems		

Customer Service Agreement Payroll Services DRAFT

Appendix 1 Time Reporting

Process and Responsibility Chart

Process	EAG	Delphi Finance	Delphi Personnel	Delphi Liaison
Collecting, compiling, reviewing, approving and entering of time data	R		S	A
Verifying, balancing and adjusting time data submitted by Delphi	R/I	Α.		S
File maintenance involved with T&A files, tables and time codes	R	,	_	S
Program maintenance for T&A and labor distribution	R	I		I
Approve and process adjustments for prior periods	R	S	S	Š
Provide reports	R	<u> </u>		

- R Responsible for Completing Process
- A Provides Approval
- S Supplies Information to Enable Process
- I Requires Information

Customer Service Agreement Payroll Services DRAFT

Appendix 2

Employee Data Maintenance

Process and Responsibility Chart

Completing, reviewing, authorizing and entering employee data changes

- Enter into payroll system
- Complete on-line audit
- Audit reports
- Disburse reports

All maintenance necessary to support the payroll process

- Enter data into payroll system
- Audit data
- Audit of output reports
 Resolve questionable items

- T- C	T = 1.1.	15	15	TD0
EAG	Delphi	Delphi	Delphi	IPO
	Finance	Personnel	Liaison	
R		A/S	A/S	_
R				
·R				
R				
R		A/S	A/S	S
R				S
R				S
R				S

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 45 of 76

General Motors Corporation Enterprise Activities Group Customer Service Agreement Payroll Services DRAFT

Appendix 3
Employee Inquiry & Response

Process and Responsibility Chart

Receiving employee questions and inquiries related to payroll

Resolving inquiries

Providing copies of forms, change documents and tax documents

Explanation of check data

Resolving bank problems

· Communicating resolutions

EAG	Delphi	Delphi	Delphi	IPO
	Finance	Personnel	Liaison	
R	I	I	I	I
R				
		_		
R				
R				
R				
R				

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

Customer Service Agreement Payroll Services DRAFT

Appendix 4
Pay Calculation

Process and Responsibility Chart

Process

Calculation of all employee compensation, including: salaries, wages, special payments, imputed income, for regular runs and off-cycle

Corrections and adjustments to calculations or output

- · Identify required changes
- · Calculate adjusted check and stub
- Corrections to erroneous calculations or output

Correcting payment errors from the pay cycle

Identify error

Manual adjustments to pay amounts or data

Manual check preparation

Balancing and controlling the pay processing cycle

EAG	Delphi	Delphi Delphi		
1	Finance	Personnel	Liaison	
R				
1			l i	
	 			
		_	·	
R			S	
I/R	S/A	S/A	S/A	
I/R		S	S	
J.K.	S	8	ا د	
R				
R				
R		S		
R				

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibi 7.20(b) Part 3 (Modified) Pg.47 of 76

General Motors Corporation Enterprise Activities Group Customer Service Agreement
Payroll Services DRAFT

Appendix 5

Payment Distribution

Process and Responsibility Chart

Process

EAG	Delphi	Delphi	Delphi
<u> </u>	Finance	Personnel	Liaison

Printing, handling mail, distribution of payments, including manually generated payments and direct deposits from all pay processing cycles

R	. –	R*

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

[·] Distribution of hourly regular and off cycle checks and deposit notices

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 48 of 76

General Motors Corporation Enterprise Activities Group Customer Service Agreement Payroll Services DRAFT

Appendix 6

Deduction Remittances

Process and Responsibility Chart

<u>Process</u>	EAG	Delphi Finance	Delphi Personnel	Delphi Liaison	Delphi Legal
File maintenance	R		Ţ		
Vendor name and address management	R				
Handling and resolving vendor inquiries	R				
Payment for misc. "PLNT" deductions		R		S	
Receive, analyze and input court orders and levies	R				S
Notify courts of special "lump surn" payments	R			I	
Audit payments files	R				

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 05-44481-rdd 7.20(b) Part 3 (Modified) Pg·49 of 76

General Motors Corporation Enterprise Activities Group

Customer Service Agreement Payroll Services DRAFT

Appendix 7

Tax Payments & Filings

Process and Responsibility Chart

Process Administering federal, state and local payroll tax

transactions, including deposits, reports, and filings

Responding to tax authorities' inquiries

Analysis, correspondence, compliance and audit requirements research

Issue W2's

Tie in W2's and W2c's

Provide 1099 data

Create 1099's

EAG	Delphi Finance	Delphi Personnel	Delphi Liaison	Delphi Tax
R				
R				
R				
R				
R				
R/S				Ï
s				R

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 50 of 76

General Motors Corporation Enterprise Activities Group Customer Service Agreement Payroll Services DRAFT

Appendix 8

Payroll Accounting

Process and Responsibility Chart

<u>Process</u>	EAG	Delphi Finance	Delphi Personnel	Delphi Liaison
Preparing manual or automated vouchers related to payroll transactions, including: gross to net accounts, accruals, correcting entries, bank account reconciliation adjustments and reversals	R	· .		
Preparation of account reconciliations, account analysis and analytical support	R			
Review reports for exceptions	R			

^{? -} Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

I - Requires Information

Customer Service Agreement Payroll Services DRAFT

Appendix 9

Miscellaneous

Process and Responsibility Chart

	EAG	Delphi Finance	Delphi Personnel	Delphi Lizison	*IPO	Argonaut	*NBC
Forecast cash	R	·					
Provide year end processing and reporting	R		_				
Maintain record storage / retention files	R						
Provide reporting	R						
Overpayment recovery			_				
Communicate with employee and personnel	R/I		S		S		
 Send second letter to employee 	R		I				
Forward to Payco	R/I		I				
Update overpayment database	R						
Relocation		ı					
Communicate to employee	R/I					Š	
Transfer process	R		S				
Cash receipts	R						
Banking							
Bank account reconciliations	R						
New Hire Reporting	R		S				
Tron state traber mil							-
Assist in year-end closing functions	R						

S&A/Social Security Awards

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

I - Requires Information

14

^{*}International Personnel Organization

^{*}National Benefit Center

Customer Service Agreement
Payroll Services DRAFT

Appendix 10

Performance and Quality

Measures, Standards and Dependencies

	Measure	Standard	Dependencies
•	EAG Performance Survey customer feedback process.	• Excellent	Delphi participation
•	% of rejected transactions	• Zero	Accurate and timely information received from personnel
•	% of on-time deduction remittances	100%	 Accurate and timely demographic information provided by vendor Accurate and timely processing and reporting by disbursements Timely mailing of deduction remittances by third party
•	% of on-time tax payments & filings	• 100%	Accurate and timely payment processing by disbursements
•	IV posted to general ledger according to ACPII requirements	JVs posted by 3:00 p.m. on first work day	Accurate and timely processing and reporting by EDS Accurate account information provided by other financial sources
:	% of accounts reconciled monthly	• 100%	Availability of general ledger system
(-	% of variance actual to forecast	• Under 5%	External information sources must meet standard Units provide information relative to extraordinary expenses
•	% of W2Cs to total W2s	• Less than 1%	Accurate and timely wage and tax information from units

Customer Service Agreement
Payroll Services DRAFT

Enterprise Activities Group



How do you rate EAG's performance in providing the following payroll services?

Please check appropriate box	Exceeds Expectations	Méets Expectations	*Does not Meet Expectations
Time Reporting:			
Collecting, compiling, reviewing, approving and entering of time data			
Verifying, balancing and adjusting time data submitted by Delphi			
File maintenance involved with T&A files, tables and time codes			
COMMENTS -			
Employee Data Maintenance: Completing, reviewing, authorizing and entering employee data changes.			
All maintenance necessary to support the payroll process.			
COMMENTS			
Employee Inquiry & Response:			
Receiving employee questions and inquiries related to payroll			
Resolving inquiries			
Providing copies of forms, change documents and tax documents		_	
Explanation of check data			

Please include explanation in comments for services rated does not meet expectations. This will help us to improve our performance in the future.

16

Customer Service Agreement Payroll Services DRAFT

17

Performance Survey -Continued-

Please check appropriate box	Exceeds Expectations	Meets	*Does not Meet
		Expectations	Expectations
Employee Inquiry & Response			
Continued:			
Resolving bank problems			1
vesorving pank biopiens		L	
Communicating resolutions			
COMMENTS			
Pay Calculation:			
Tay Calculation.			
Calculation of all employee compensation,			
including: salaries, wages, special payments, imputed income for regular runs and off cycle			
mpates meeting to the same of			
Corrections and adjustments to calculations or			
output			
Correcting payment errors from the pay cycle			
·			
Manual adjustments to pay amounts or data			
Manual check preparation	<u> </u>		
Balancing and controlling the pay processing cycle			
COMMENTS		_	
Payment Distribution:		_	
Printing, handling mail, distribution of payments,	T - T		-
including manually generated payments and direct			
deposits from all pay processing cycles.			
COMMENTS			
 Please include explanation in comments for services the future. 	rated does not me	et expectations. T	his will help us to
me totale.			

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 55 of 76

General Motors Corporation Enterprise Activities Group

Customer Service Agreement
Payroll Services DRAFT

Performance Survey -Continued-

Please check appropriate box	Exceeds Expectations	Meets Expectations	*Does not : Meet Expectations		
Deduction Remittances:					
File maintenance				· · ·	
Vendor name and address management					
Handling and resolving vendor inquiries					
COMMENTS		·			. :
Tax Payments & Filings:		· <u>:</u>			
Administering federal, state and local payroll tax transactions, including deposits, reports, and ilings.					
Responding to tax authorities' inquiries					
Analysis, correspondence, compliance and audit requirements research.					
COMMENTS					
Payroll Accounting:					
Preparing manual or automated vouchers related to payroll transactions, including: gross to net accounts, accruals, correcting entries, bank account reconciliation adjustments and reversals.					
Preparation of account reconciliations, account analysis and analytical support.					
COMMENTS					
Please include explanation in comments for services the future:	rated does not m	eet expectations.	his will help us to	o improve our perform	ance in 18

Customer Service Agreement
Payroll Services DRAFT

Performance Survey
-Continued-

Please check appropriate box	Exceeds Expectations	Meets Expectations	**Does not Meet Expectations
Miscellaneous:			
Forecast cash			
Provide year end processing and reporting			
Maintain record storage/retention files			
Provide reporting			
COMMENTS			
	•		

19

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^{*}Please include explanation in comments for services rated does not meet expectations. This will help us to improve our performance in the future

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Customer Service Agreement Payroll Services DRAFT

Appendix 10a

Performance and Quality Measures

- Escalation Procedure -

Service Level Status	Condition	Escalation Path for EAG	Escalation Path for Delphi
GREEN	Service Level met.	No action taken.	No action taken.
YELLOW	Problem identified.	xx empowered to resolve problem xx to escalate issue to yy yy to advise zz of issue and recommend action to be taken. yy / zz implement agreed action plan	aa to escalate issue to bb bb to advise yy of issue and solicit action to be taken
AMBER	Problem not resolved after required steps taken (see YELLOW).	zz to escalate issue to Director of Payroll Services for review and resolution. EAG implements agreed action plan.	bb to escalate issue to cc cc to advise EAG Director of Payroll Services of unresolved issue and solicit action.
RED	Problem not resolved. (see AMBER).	Director of Payroll Services to escalate issue and EAG recommendation immediately to General Director of Financial Shared Services for discussion and resolution at Customer Council.	cc to escalate issue and Delphi recommendation immediately to Delphi Customer Council Representative for Payroll Services for discussion and resolution at Customer Council.

xx = Analyst

yy = Supervisor

zz = Manager

aa = Divisional Staff

bb = Liaison

cc = Business Unit Finance Mgr



DELPHI
Automotive Systems

- Customer Service Agreement -

Travel Expense Reporting and BusinessCard

Draft

Table of Contents

Introduction	1
Enterprise Activities Group Vision and Mission	1
Travel Expense Reporting and BusinessCard Mission	1
Customer Council	1
Processes, Roles & Responsibilities, and Addendum Items	1
Performance and Quality Measures	2
Escalation Procedures	2
Process Improvements and Change Control	2
Pricing and Billing	2
Cancellation	2
Amendments to Customer Service Agreement	2
Services Provided.	3
Performance Metrics	3
Appendix 1 - Expense Reports	
1 - Responsibility Chart	4
Appendix 2 - BusinessCards	
2 - Responsibility Chart	5
Appendix 3 - Miscellaneous	
3 - Responsibility Chart	6
Appendix 4 - Performance and Quality Measures	
4 - Performance and Quality Measures, Standards, and Dependencies	
- EAG Performance Survey Example	8

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Customer Service Agreement
Travel Expense Reporting and BusinessCard DRAFT

ntroduction

This document represents a Customer Service Agreement between the Enterprise Activities Group (EAG) and Delphi Automotive Systems (Delphi). This agreement identifies the services provided by EAG and the roles and responsibilities of both parties.

This document is a living agreement. It does not incorporate changes which may be required as a result of the impending Delphi IPO. Any major changes in function will require renegotiation.

The agreements herein pertain to all Delphi divisions receiving EAG Travel Expense Report and GM BusinessCard services currently and in the future beginning at the date of signing and terminating December 31st, 2001.

Enterprise Activities Group Vision and Mission

The Enterprise Activities Group is committed to provide a single source of best-in-class financial shared services in support of the enterprise. Business priorities are to align and integrate the people, resources, and technology into one team interacting seamlessly with global common processes and systems.

Enterprise Activities Group - Travel Expense Reporting and BusinessCard Mission

To manage, pay and record approved expenses incurred by employees on a timely and accurate basis with least cost to Delphi, consistent with IRS and management requirements. To manage a charge card process for Delphi employees to use as the media for cash advance needs and the method of payment for travel related expenses.

Customer Council

The role of the EAG Financial Shared Services Customer Council is to approve annual goals, review performance results, approve future service agreements, and conduct other miscellaneous business. Additionally, this council will address concerns which have reached RED status (see Escalation Procedure).

The council membership will include:

EAG General Director of Financial Shared Services
Chief Financial Officer of Delphi Automotive Systems or his designated alternate.
EAG's Directors of Disbursement Services, Payroll Services, and Accounting Services
Delphi designate representing Disbursement Services.
Delphi designate representing Payroll Services.
Delphi designate representing Accounting Services.

The council will meet quarterly.

Processes, Roles & Responsibilities, and Addendum Items

Appendices 1 through 3 identify the processes which support each service provided by EAG and the roles and responsibilities of both parties which enable the process. Delphi and EAG agree to abide by the roles and responsibilities as described in the Appendices.

or earlier if this document is superceded by a revised agreement

Customer Service Agreement
Travel Expense Reporting and BusinessCard DRAFT

Performance and Quality Measures

The services provided to which this Customer Service Agreement relates are bound by quality measures and standards as defined in Appendix 4. The EAG commits to maintaining the quality standards described in this Appendix subject to Delphi and third party dependencies. By signing this agreement, Delphi and third parties accept the responsibility to maintain quality measures and standards as defined. Any degradation in these standards may affect EAG's ability to maintain its own quality standards. Performance and timeliness of services may be affected by volume.

Escalation Procedures

Escalation procedures designed to resolve concerns and issues between EAG and Delphi will be followed as described in Appendix 4a. The intent of this process is to ensure that issues are identified and resolved expediently and in an orderly manner.

Process Improvements and Change Control

Both parties agree to provide a minimum of 90 days notice of any planned changes to systems or processes which ultimately impact Travel Expense Reporting and BusinessCard systems or processes.

Pricing and Billing

Both parties agree to the price and billing terms as described in the Financial Services Supply Agreement.

Cancellation

The ongoing contractual relationship between GM and Delphi shall be guided by the Financial Services Supply Agreement executed between EAG and Delphi Automotive Systems for its US based operations.

Amendments to Customer Service Agreement

This Customer Service Agreement is subject to strict change control procedures. Two originals are in existence, one held by Delphi and one held by EAG. If you wish to amend this Customer Service Agreement, please contact EAG at the following address:

Financial Shared Services
Enterprise Activities Group
Phoenix Center, Ottawa Tower
16 E. Judson Street
Pontiac, Michigan 48342-2205

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 62 of 76

General Motors Corporation Enterprise Activities Group Customer Service Agreement
Travel Expense Reporting and BusinessCard DRAFT

Function	Service Provided	Performance Metrics
Expense Reports	Manage policy change.	EAG Performance Survey customer feedback process.
	Prepare expense reports.	EAG Performance Survey customer feedback process.
	Process employee expense reports.	EAG Performance Survey customer feedback process.
	 Resolve employee receivable balances, discrepancies, and disputes. 	Aged receivable statistics.
	Settle expense reports.	EAG Performance Survey customer feedback process.
	See Appendix 1 - Expense Reports	
BusinessCards	Manage BusinessCards.	EAG Performance Survey customer feedback process.
	See Appendix 2 - BusinessCards -	
Miscellaneous	Rebill expense report.	EAG Performance Survey customer feedback process.
	Process special requests.	EAG Performance Survey customer feedback process.
	Provide record storage and retention.	EAG Performance Survey customer feedback process.
	Perform random audits.	Audit results.
	See Appendix 3 - Miscellaneous	

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Customer Service Agreement
Travel Expense Reporting and BusinessCard DRAFT

Appendix 1 Expense Reports

Responsibility Chart				
Process	EAG	Delphi Management	Delphi Employee	·
Manage policy change.				
Define business policy.	R	A	I	
 Establish procedures. 	R	I	I	
Prepare expense reports.				
Educate employees on expense report policy and preparation.	S	R		
 Prepare and submit accurate and timely expense reports. 	I	S	R	
 Review and approve expense reports. 	1	R,A		
Process employee expense reports. Conduct preliminary review. Pre-audit - general. Pre-audit - airline tickets.	R R	-		
Manage rejected reports.	R	 	Ī	
 Journalize expense reports and adjustments. 	R	 	+	
Reconcile employee receivable sub-ledger to Delphi general ledger.	R	Ī		
Resolve employee receivable balances, discrepancies, and disputes.				
 Advise employee of discrepancy or delinquency. 	R		I	
 Investigate communicated items. 	S		R	

Settle expense reports.

- BusinessCard
- Employees Salary

Investigate employee feedback.

Assist when employee does not cooperate.

- Employees Hourly
- Other

R	
R	
R	
R	

s

K.	Responsit	ble for	Completing	Process
----	-----------	---------	------------	---------

A - Provides Approval

S - Supplies Information to Enable Process

I - Requires Information

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Customer Service Agreement
Travel Expense Reporting and BusinessCard DRAFT

Appendix 2 BusinessCards

Responsibility Chart

Process

EAG Delphi Delphi Management Employee

Manage BusinessCard.

- Direct and manage relationship with travel card provider.
- Process BusinessCard account requests, cardholder information changes, and delinquency follow-up.
- Manage employee account recourses.
 - Recover amounts via payroll deductions and/or other means.
 - Record all financial entries.
 - Reconcile receivable account.
- Assist TTM on all BusinessCard account problems
- · Reconcile travel card employee accounts.
- Manage recovery process for all separating employees.

R	S,I	
S	R*	S

R	S	I
R		
R R R	I	
R	S	S
Ś	S	R
R	S	I

R - Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

I - Requires Information

* Card Program Administrator

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 65 of 76

General Motors Corporation Enterprise Activities Group Customer Service Agreement
Travel Expense Reporting and BusinessCard DRAFT

Appendix 3 Miscellaneous

Responsibility Chart

Process	EAG	Delphi Managment	Delphi Employee
Date:	R		s
Rebill expense reports.	K		3
Process special requests.			
 Process Divisional requests. 	R	I	
 Process Corporate requests. 	R	I .	
Provide record storage and retention.	R	<u> </u>	<u> </u>
- · · · · ·	_		
Perform random audits.	R		

R-Responsible for Completing Process

A - Provides Approval

S - Supplies Information to Enable Process

Customer Service Agreement
Travel Expense Reporting and BusinessCard DRAFT

Appendix 4 Performance and Quality

Measures, Standards, and Dependencies

Measure	Standard	Dependencies
Aged receivable statistics.	Under 20% of employees having balances are over 90 days old.	 Continued accuracy of data provided by the corporate travel agency and card service provider Unit management assistance where employees do not repond to communications. Financial management assistance to write off items determined to be uncollectible.
Audit results.	Complete all audits in timely fashion.	Management support of policy enforcement.
Survey customer feedback process.	Excellent / Above Average.	Delphi participation.

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 67 of 76

Enterprise Activities Group

Travel Expense Reporting and BusinessCard Performance Survey

How do you rate EAG's performance in providing the following services? See page 3 for description of services.

Please check box with $\sqrt{.}$		Excellent	Above Average	Average	Below Average=	Poor*	N/A
Manage policy change.	Comments:		 _	<u> </u>	<u> </u>		
	Comments			<u>.</u>		· ·	
Prepare expense reports.	Comments:						
<u>Process emplovee expense report</u>	S. Comments:						I
Settle expense reports.	Comments:						
Manage BusinessCard,	Comments:						
Miscellaneous services.							
	Comments:						

[•]Please include explanation in comments for services rated below average or poor. This will help us to improve our performance in the future.

05-44481-rdd Doc 9263-28 Filed 09/06/07 Entered 09/06/07 16:35:43 Exhibit 7.20(b) Part 3 (Modified) Pg 68 of 76

Please check box with $\sqrt{.}$	Excellent	Above Average	Average	Below Average*	Poor*	N/A
Additional Comments:					 	

<u> Delphi E - Delphi Automotive Systems</u> Customer Name

Completed By

Date

fames <u>Smith</u> -<u>September 24th, 1998</u>

^{*}Please include explanation in comments for services rated below average or poor. This will help us to improve our performance in the future.

Description of Services:

Manage policy change.

- Define business policy.
- Establish procedures.

Prepare expense reports.

- Educate employees on expense report policy and preparation.
- Prepare and submit accurate and timely expense reports.
- Review and approve expense reports.

Process employee expense reports.

- Conduct preliminary review.
 - Pre-audit general.
 - Pre-audit airline tickets.
 - Manage rejected reports.
- Journalize expense reports and adjustments.
- Reconcile employee receivable sub-ledger to Delphi general ledger.

Settle expense reports.

- BusinessCard
- Employees Salary
- Employees Hourly
- Other

Manage BusinessCard.

- Direct and manage relationship with travel card provider.
- Process BusinessCard account requests, cardholder information changes, and delinquency follow-up.
- Manage employee account recourses.
 - Recover amounts via payroll deductions and/or other means.
 - Record all financial entries.
 - Reconcile receivable account.
- Assist TTM on all BusinessCard account problems.
- Reconcile travel card employee accounts.
- Manage recovery process for all separating employees.

Miscellaneous services:

- Rebill expense reports.
- Process special requests.
 - Process Divisional requests.
 - Process Corporate requests.
- Provide record storage and retention.

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Customer Service Agreement
Travel Expense Reporting and BusinessCard DRAFT

Appendix 4a Performance and Quality Measures

- Escalation Procedure -

Service Level Status	Condition	Escalation Path for EAG	Escalation Path for Delphi
GREEN	Service Level met.	No action taken.	No action taken.
YELLOW	Problem identified.	 xx to escalate issue to yy yy to advise zz of issue and recommend action to be taken. yy / zz implement agreed action plan 	aa to escalate issue to bb bb to advise yy of issue and solicit action to be taken
AMBER	Problem not resolved after required steps taken (see YELLOW).	 zz to escalate issue to Director of Accounting Services for review and resolution. EAG implements agreed action plan. 	bb to escalate issue to cc cc to advise EAG Director of Accounting Services of unresolved issue and solicit action.
RED	Problem not resolved. (see AMBER).	Director of Accounting Services to escalate issue and EAG recommendation immediately to General Director of Financial Shared Services for discussion and resolution at Customer Council.	cc to escalate issue and Delphi recommendation. immediately to Delphi Customer Council Representative for Accounting Services for discussion and resolution at Customer Council.

xx = Analyst

yy = Supervisor

zz = Administrator

aa = Divisional Staff

bb = Expense Report Contact

cc = Business Unit Finance Mgr

Enterprise Activities Group



- Customer Service Agreement -

Invoicing and Receivable Services

Table of Contents

	Introduction	1
	Enterprise Activities Group Vision and Mission	1
	Invoicing and Receivable Mission	1
	Customer Council	1
	Processes, Roles & Responsibilities, and Addendum Items	1
	Performance and Quality Measures	2
	Escalation Procedures	2
	Process Improvements and Change Control	2
	Pricing and Billing	2
	Cancellation	2
	Amendments to Customer Service Agreement	2
ì	Services Provided	3
	Performance Metrics	3
	Appendix 1 - Credit Management	
	1 - Processes	4
	la - Responsibility Chart	
	1b - Addendum	
	Appendix 2 - <u>Invoicing</u>	
	2 - Processes	10
	2a - Responsibility Chart	12
	2b - Addendum	20
	Appendix 3 - Receivables and Collection	
	3 - Processes	
	3a - Responsibility Chart	22
	3h - Addendum	26

Customer Service Agreement Invoicing and Receivable Services

Table of Contents

Appendix 4 - Keporting	
4 - Processes	27
4a - Responsibility Chart	28
4a - Responsibility Chart	32
Appendix 5 - Miscellaneous	
5 - Processes.	33
5a - Responsibility Chart	34
5b - Addendum	38
Appendix 6 - Performance and Quality Measures	
6 - Performance and Quality Measures, Standards, and Dependencies	39
- Schedule of Past Due Receivables	40
- EAG Performance Survey Example	41

Customer Service Agreement Invoicing and Receivable Services

Introduction

This document represents a Customer Service Agreement between the Enterprise Activities Group (EAG) and Delphi Automotive Systems (Delphi). This agreement identifies the services provided by EAG and the roles and responsibilities of both parties.

This document is a living agreement. It does not incorporate changes which may be required as a result of the impending Delphi IPO. Any major changes in function will require renegotiation.

The agreements herein pertain to all Delphi divisions receiving EAG Invoicing and Receivable services currently and in the future beginning at the date of signing and terminating December 31st, 2001.

Enterprise Activities Group Vision and Mission

The Enterprise Activities Group is committed to provide a single source of best-in-class financial shared services in support of the enterprise. Business priorities are to align and integrate the people, resources, and technology into one team interacting seamlessly with global common processes and systems.

Enterprise Activities Group - Invoicing and Receivable Mission

To perform accurate and timely non-vehicle invoice and receivable services meeting current and future customer requirements. To use common business practices that comply with customer internal control guidelines.

Customer Council

The role of the EAG Financial Shared Services Customer Council is to approve annual goals, review performance results, approve future service agreements, and conduct other miscellaneous business. Additionally, this council will address concerns which have reached RED status (see Escalation Procedure).

The council membership will include:

EAG General Director of Financial Shared Services
Chief Financial Officer of Delphi Automotive Systems or his designated alternate.
EAG's Directors of Disbursement Services, Payroll Services, and Accounting Services
Delphi designate representing Disbursement Services.
Delphi designate representing Payroll Services.
Delphi designate representing Accounting Services.

The council will meet quarterly.

Processes, Roles & Responsibilities, and Addendum Items

Appendices 1 through 5 of this agreement identify the processes which support each service provided by EAG. Appendices 1a through 5a identify the roles and responsibilities of both parties which enable the process. Appendices 1b through 5b list miscellaneous requirements, notes, considerations, etc. which are included for clarification of information not specifically detailed elsewhere in the Appendix. Delphi and EAG agree to abide by the roles and responsibilities as described in the Appendices.

or earlier if this document is superceded by a revised agreement

Customer Service Agreement Invoicing and Receivable Services

'erformance and Quality Measures

The services provided to which this Customer Service Agreement relates are bound by quality measures and standards as defined in Appendix 6. The EAG commits to maintaining the quality standards described in this Appendix subject to Delphi and third party dependencies. By signing this agreement, Delphi and third parties accept the responsibility to maintain quality measures and standards as defined. Any degradation in these standards may affect EAG's ability to maintain its own quality standards. Performance and timeliness of services may be affected by volume.

Escalation Procedures

Escalation procedures designed to resolve concerns and issues between EAG and Delphi will be followed as described in Appendix 6a. The intent of this process is to ensure that issues are identified and resolved expediently and in an orderly manner.

Process Improvements and Change Control

During consolidation² EAG will operate with the systems currently used by Delphi. However, in order to realize cost reductions, Delphi will migrate to common systems and processes as determined by EAG. EAG will approve deviations to common practice only when EAG determines that extenuating circumstances require an exception. It should also be noted that, because deviations to common practice often result in additional costs, EAG will track and monitor these costs. Non-common System inbound and outbound interfaces to and from the Common Invoicing & Receivables System, which essentially reformat data received from or provided to the non-common system will be owned and managed by EAG personnel and system support. This facilitates the process control necessary to function effectively and efficiently. Further, any changes to these interfaces will be directly billed to Delphi.

Both parties agree to provide a minimum of 90 days notice of any planned changes to systems or processes which ultimately impact Invoicing and Receivable systems or processes.

Pricing and Billing

Both parties agree to the price and billing terms as described in the Financial Services Supply Agreement.

Cancellation

The ongoing contractual relationship between GM and Delphi shall be guided by the Financial Services Supply Agreement executed between EAG and Delphi Automotive Systems for its US based operations.

Amendments to Customer Service Agreement

This Customer Service Agreement is subject to strict change control procedures. Two originals are in existence, one held by Delphi and one held by EAG. If you wish to amend this Customer Service Agreement, please contact EAG at the following address:

Financial Shared Services
Enterprise Activities Group
Phoenix Center, Ottawa Tower
16 E. Judson Street
Pontiac, Michigan 48342-2205

at the point when EAG assumes responsibility for a division's services and until such time that EAG determines that the division's processes are stable.

Customer Service Agreement Invoicing and Receivable Services

Function	Service Provided	Performance Metrics
Credit Management	Maintain customer profile.	 EAG Performance Survey customer feedback process.
	Manage customer credit limits and terms.	 EAG Performance Survey customer feedback process.
	Advise customer delinquencies.	EAG Performance Survey customer feedback process.
	See Appendix 1 - Credit Management	
Invoicing	Process invoices.	Avg. no. of unbilled invoices.
	Process APMT data.	 Avg. no. of unbilled allied transactions Variance to APMT total.
	Perform month-end processing.	EAG Performance Survey customer feedback process.
	See Appendix 2 - Invoice Processing	
Receivables and Collection	Apply payment data.	Unapplied cash deposits.
	Manage aged receivables.	% aged receivables to total receivables.
	Manage Doubtful Accounts.	EAG Performance Survey customer feedback process.
	Perform month-end processing.	EAG Performance Survey customer feedback process.
	See Appendix 3 - Receivables and Collection	
Reporting	Provide reporting.	EAG Performance Survey customer feedback process.
	Write and modify reporting.	
	See Appendix 4 - Reporting	
Miscellaneous	Provide Dun & Bradstreet reports on request. Forecast cash.	EAG Performance Survey customer feedback process.
	Forecast and budget balance sheet items.	
	Assist in Year-End closing functions.	
	Maintain record storage / retention files.	
	Process special requests - Divisional / Corporate	
	Manage sold plant invoicing and receivable services.	
	See Appendix 5 - Miscellaneous	

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